

## Message Text

UNCLASSIFIED

PAGE 01 TEHRAN 03705 091136Z

42

ACTION TRSE-00

INFO OCT-01 NEA-14 ISO-00 EB-11 L-03 COME-00 CIAE-00

INR-10 NSAE-00 RSC-01 DRC-01 /041 W

----- 089393

R 091110Z MAY 74

FM AMEMBASSY TEHRAN

TO SECSTATE WASHDC 6414

UNCLAS TEHRAN 3705

E.O. 11652: N/A

TAGS: EFIN

SUBJ: TAX TREATY NEGOTIATIONS

REF: STATE 094699

1. GOI HAD PROMISED ALTERNATIVE SUGGESTIONS BUT BECAUSE OF ABSENCE OF LEGAL ADVISOR KAZEMI, NO FURTHER INFO WAS FORTHCOMING. KAZEMI NOW HAS SECOND HALF JULY 1974 UNDER CONSIDERATION AND WE WILL ADVISE YOU AS SOON AS A RESPONSE IS RECEIVED.

2. DESCRIPTIVE MATERIAL ON IRANIAN TAX SYSTEM IS AVAILABLE IN MAY 1973 DEPARTMENT OF COMMERCE PUBLICATION (OVERSEAS BUSINESS REPORTS OBR 73-14 ENTITLED "ESTABLISHING A BUSINESS IN IRAN"). ENGLISH TRANSLATION OF IRANIAN TAX LAW BEING PROVIDED BY MINISTRY OF FOREIGN AFFAIRS AND WILL BE FORWARDED AS SOON AS RECEIVED.

3. KAZEMI HAS ASKED WHETHER IT WOULD BE POSSIBLE TO PROVIDE HIM WITH ANY MODIFICATION OF IRANIAN DRAFT TREATIES DESIRED BY USG DELEGATION PRIOR TO OPENING NEGOTIATIONS.  
HELMS

UNCLASSIFIED

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX AGREEMENTS, NEGOTIATIONS, MEETINGS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 09 MAY 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Authority:** n/a  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 JAN 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974TEHRAN03705  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D740113-0038  
**From:** TEHRAN  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1974/newtext/t19740559/aaaacbcn.tel  
**Line Count:** 48  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION TRSE  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** STATE 094699  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** WorrelSW  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 31 OCT 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <31 OCT 2002 by MorefiRH>; APPROVED <03 JAN 2003 by WorrelSW>  
**Review Markings:**

Declassified/Released  
US Department of State  
EO Systematic Review  
30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAX TREATY NEGOTIATIONS  
**TAGS:** EFIN, IR  
**To:** STATE  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005